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HOUSE BILL 1297

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Ben Lujan

AN ACT

RELATING TO TAXATION; AUTHORIZING A CLASS H COUNTY TO IMPOSE
THE COUNTY HEALTH CARE GROSS RECEIPTS TAX FOR CERTAIN HOSPITAL
PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-20E-18 NMSA 1978 (being Laws 1991,
Chapter 212, Section 7, as amended) is amended to read:

"7-20E-18. COUNTY HEALTH CARE GROSS RECEIPTS TAX--
AUTHORITY TO IMPOSE RATE.--

A. The majority of the members of the governing
body of any county, other than a class H county, may enact an
ordinance imposing an excise tax at a rate of one-sixteenth
percent of the gross receipts of any person engaging in
business in the county for the privilege of engaging in
business in the county. Any ordinance imposing an excise tax
.167684.3

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1 pursuant to this section shall not be subject to a referendum.
2 The governing body of a county shall, at the time of enacting
3 an ordinance imposing the tax, dedicate the revenue to the
4 county-supported medicaid fund. This tax is to be referred to
5 as the "county health care gross receipts tax".

6 B. In addition to the imposition of the county
7 health care gross receipts tax authorized by Subsection A of
8 this section, the majority of the members of the governing body
9 of a county having a population of more than five hundred
10 thousand persons according to the most recent federal decennial
11 census may enact an ordinance imposing an additional one-
12 sixteenth percent increment of county health care gross
13 receipts tax; provided that the imposition of the additional
14 increment shall be for a period that ends no later than June
15 30, 2009. The governing body of the county shall, at the time
16 of enacting an ordinance imposing the additional increment of
17 county health care gross receipts tax, dedicate the revenue to
18 the support of indigent patients.

19 C. The majority of the members of the governing
20 body of a class H county shall enact an ordinance imposing a
21 one-eighth percent increment of county health care gross
22 receipts tax in response to the windfall increase in gross
23 receipts tax revenue that has occurred as a result of the
24 reorganization of the department of energy national laboratory.
25 The governing body of the county shall, at the time of enacting

.167684.3

